

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO:** All Non-School Unit Officials

**FROM:** Brian Bailey, DLGF Commissioner *BE B*  
Bruce Hartman, State Examiner *BH*

**RE:** Combined Receipt Classification and Code List

**DATE:** March 23, 2012

Since 2009, the Department of Local Government Finance ("Department") and the State Board of Accounts ("State Board") have been collaborating to launch and implement the Indiana Gateway for Government Units ("Gateway"). This enhanced collaboration has included efforts to achieve uniformity and consistency in classification and coding. This serves two important purposes. First, units benefit from maintaining only one set of categorizations and coding. Second, the public can better compare data collected by the two agencies in an apples-to-apples manner when we collect information in the same way.

**The Department and the State Board are pleased to release a combined DLGF-SBOA receipt classification and code list for use on both the Budget and Annual Report applications in Gateway.** The list is attached to this memo and can be found online on the Department website at [http://www.in.gov/dlgf/files/DLGF\\_Receipt\\_Codes\\_Crosswalk.xlsx](http://www.in.gov/dlgf/files/DLGF_Receipt_Codes_Crosswalk.xlsx) and the State Board website at <http://www.in.gov/sboa/files/NewReceiptCodes.xlsx>. This release represents the first milestone in the effort to achieve uniformity in local financial reporting to state agencies.

For units that have completed the annual report in Gateway (either using the online system or the direct upload), the receipt classifications and codes will be very similar to the list used by the State Board for the 2011 Annual Financial Report. Only minor modifications—name changes and 18 additional codes—have been made to incorporate the needs of the Department. A crosswalk table, which will show units the changes from the State Board's 2011 list, is available in the attached workbook and online at <http://www.in.gov/sboa/files/NewReceiptCodes.xlsx>.

Compared to the Department's previously-issued budget code list, the new list represents significant streamlining through the elimination of vague or redundant codes. The Department's list has gone from 222 revenue type codes to 86. The result is a list that will be easier to understand and implement. A separate crosswalk table to help translate the 2012 revenue code list into the new 2013 Combined Receipt Classification and Code List is available in the attached workbook and online at [http://www.in.gov/dlgf/files/DLGF\\_Receipt\\_Codes\\_Crosswalk.xlsx](http://www.in.gov/dlgf/files/DLGF_Receipt_Codes_Crosswalk.xlsx).

For questions, please contact John Eppley, IT Supervisor for the State Board at [jeppley@sboa.in.gov](mailto:jeppley@sboa.in.gov) or Eric Bussis, Data Division Director for the Department at [erbussis@dlgf.in.gov](mailto:erbussis@dlgf.in.gov).